

# City of Sequim 2016 Budget

## Appendix





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### **Washington State Auditor**

<http://www.sao.wa.gov>

The City of Sequim prepares an annual budget based on the requirements prescribed by the Washington State Auditor. The State Auditor's Office is required by state law (RCW 43.09.200) to prescribe uniform budgeting, accounting and reporting systems (BARS). Local government organizations are required by statute to follow these requirements.

### **Local Government Reporting Requirements**

The City of Sequim follows the guidelines for Cities, Counties and Special Purpose Districts (Cash Basis).

[http://www.sao.wa.gov/local/BarsManual/Pages/BarsManual\\_Cash.aspx#.UuwXUfPTmpp](http://www.sao.wa.gov/local/BarsManual/Pages/BarsManual_Cash.aspx#.UuwXUfPTmpp)

### **BARS Budgeting Principles and Procedures**

The detailed budgeting principles and procedures are outlined in the BARS manual:

[http://www.sao.wa.gov/local/BarsManual/Pages/BARSManual\\_Cash\\_Budgeting.aspx#.UuwmofPTmpo](http://www.sao.wa.gov/local/BarsManual/Pages/BARSManual_Cash_Budgeting.aspx#.UuwmofPTmpo)

### **Glossary of Accounting Terms:**

The glossary of accounting terms is available in the BARS manual:

[http://www.sao.wa.gov/local/BarsManual/Documents/GAAP\\_p5\\_Glossary.pdf](http://www.sao.wa.gov/local/BarsManual/Documents/GAAP_p5_Glossary.pdf)

